

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 30,137,509	\$ -
Last Year's Levy Tax Collection	33,882,089	-
Prior Years Property Tax Collection	717,015	-
Interest & Penalty	334,172	-
PILOT & Tax Treaty (excluded from levy) Collection	52,332	-
Other Local Property Taxes	-	-
Licenses and Permits	1,301,544	-
Fines and Forfeitures	-	-
Investment Income	107,868	-
Departmental	1,103,256	-
Rescue Run Revenue	1,133,496	-
Police & Fire Detail	344,404	-
Other Local Non-Property Tax Revenues	238,333	-
Tuition	-	124,027
Impact Aid	-	-
Medicaid	-	548,625
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,631,423
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,032,251
MV Excise Tax Reimbursement & Phase-out	943,785	-
State PILOT Program	135	-
Distressed Community Relief Fund	-	-
Library Resource Aid	285,364	-
Library Construction Aid	207,771	-
Public Service Corporation Tax	432,719	-
Meals & Beverage Tax / Hotel Tax	540,710	-
LEA Aid	-	19,076,501
Group Home	-	-
Housing Aid Capital Projects	1,368,625	-
Housing Aid Bonded Debt	1,080,158	-
State Food Service Revenue	-	23,629
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	17,284	-
Other Revenue	-	1,271,723
Local Appropriation for Education	-	43,580,466
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	379,948
Rounding	-	-
Total Revenue	\$ 74,228,569	\$ 68,668,593
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	375,026	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 375,026	\$ -

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 630,296	\$ 611,620	\$ 409,621	\$ -	\$ 385,216	\$ 909,554	\$ 1,707,808	\$ 198,706	\$ 2,996,205
Compensation - Group B	-	-	-	-	-	-	-	-	169,679
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	159	-	-	-	17,677	162,537	-	32,914
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	304,675
Active Medical Insurance - Group A	90,722	151,786	64,123	-	86,673	114,210	595,011	17,281	700,745
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	67,975
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,274	8,836	4,036	-	4,772	4,126	34,343	913	41,799
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,631
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	47,056	45,201	24,205	-	27,655	70,437	136,466	7,054	241,184
Life Insurance	4,584	5,157	2,865	-	2,865	6,437	11,171	859	15,798
State Defined Contribution- Group A	4,173	3,020	2,782	-	2,457	5,849	11,780	408	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	2,645
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	6,004	-	-	179,816
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	2,218,887
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	45,252	39,434	30,659	-	29,289	69,754	154,320	4,864	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	32,584
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	11,940	19,088	-	-	10,728	-	-	4,952	-
Purchased Services	156,086	295,204	25,637	-	55,785	26,275	38,472	28,425	56,169
Materials/Supplies	17,183	29,401	57,031	-	8,110	164,540	37,439	90,551	70,260
Software Licenses	-	30,368	-	-	2,125	72,845	-	-	62,227
Capital Outlays	485,660	45,992	2,484	-	-	17,710	1,789,906	-	207,650
Insurance	370,498	-	-	-	-	-	-	-	-
Maintenance	18,769	-	10,627	-	-	18,661	134,741	34,794	5,122
Vehicle Operations	569	-	-	-	2,850	-	76,079	2,844	98,994
Utilities	53,128	-	33,964	-	-	106,915	26,037	56,761	31,594
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	674,245	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	346,257	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,915,219	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	78,986	-	-	-	-	-	-	-	-
Other Operation Expenditures	3,216	2,195	20,767	-	1,548	4,593	1,491	30,000	2,268
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,024,394	\$ 1,287,460	\$ 688,800	\$ -	\$ 620,073	\$ 1,615,586	\$ 7,853,322	\$ 478,411	\$ 7,541,822

Town of Cumberland
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 1,239,801	\$ 346,230	\$ 117,873	\$ -	\$ -	\$ -	\$ 9,552,931	\$ 30,255,563
Compensation - Group B	40,443	-	-	-	-	-	210,123	3,040,285
Compensation - Group C	-	-	-	-	-	-	-	4,780,212
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	297,199	36,846	-	-	-	-	547,331	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	67,970
Police & Fire Detail	6,690	-	-	-	-	-	311,365	-
Active Medical Insurance - Group A	277,048	115,465	25,926	-	-	-	2,238,990	3,660,233
Active Medical Insurance- Group B	1,500	-	-	-	-	-	69,475	260,956
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,093,524
Active Dental insurance- Group A	18,158	6,389	1,825	-	-	-	131,470	233,419
Active Dental Insurance- Group B	-	-	-	-	-	-	2,631	17,072
Active Dental Insurance- Group C	-	-	-	-	-	-	-	65,126
Payroll Taxes	110,882	28,273	7,964	-	-	-	746,376	927,413
Life Insurance	11,173	2,005	859	-	-	-	63,775	192,979
State Defined Contribution- Group A	-	3,344	583	-	-	-	34,397	710,264
State Defined Contribution - Group B	-	-	-	-	-	-	2,645	50,222
State Defined Contribution - Group C	-	-	-	-	-	-	-	46,482
Other Benefits- Group A	43,870	1,488	4,260	-	-	-	235,438	194,054
Other Benefits- Group B	-	-	-	-	-	-	-	12,891
Other Benefits- Group C	-	-	-	-	-	-	-	39,837
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	2,218,887	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	91,476	41,218	12,045	-	-	-	518,310	3,980,001
State Defined Benefit Pension - Group B	4,933	-	-	-	-	-	37,517	387,861
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	484,548
Other Defined Benefit / Contribution	3,438	-	-	-	-	-	50,146	-
Purchased Services	56,677	664	525	-	-	-	739,917	12,329,584
Materials/Supplies	45,159	-	3,457	-	-	-	523,131	973,733
Software Licenses	-	-	-	-	-	-	167,565	5,214
Capital Outlays	134,556	-	20,293	-	-	-	2,704,252	1,065,885
Insurance	-	-	-	-	-	-	370,498	218,806
Maintenance	3,393	-	342	-	-	-	226,448	148,888
Vehicle Operations	58,869	-	63	-	-	-	240,269	25,517
Utilities	21,230	4,096	18,548	-	-	-	352,272	1,224,973
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	674,245	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	346,257	-
Trash Removal & Recycling	-	-	-	-	-	-	1,915,219	-
Claims & Settlements	-	-	-	-	-	-	-	163
Community Support	-	-	-	-	-	-	78,986	378
Other Operation Expenditures	1,000	-	-	-	-	-	67,079	822,349
Local Appropriation for Education	-	-	-	43,580,466	-	-	43,580,466	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	379,948	-	-	379,948	-
Municipal Debt- Principal	-	-	-	-	964,000	-	964,000	-
Municipal Debt- Interest	-	-	-	-	404,914	-	404,914	-
School Debt- Principal	-	-	-	-	3,100,000	-	3,100,000	413,882
School Debt- Interest	-	-	-	-	1,173,300	-	1,173,300	44,018
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	1,044
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	16,991
OPEB Contribution- Total	-	-	-	-	-	1,479,000	1,479,000	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,467,496	\$ 586,018	\$ 214,564	\$ 43,960,414	\$ 5,642,215	\$ 1,479,000	\$ 76,459,574	\$ 67,792,336

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	100,000	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 100,000	\$ -
Net Change in Fund Balance¹	(1,955,978)	876,257
Fund Balance¹- beginning of year	\$13,931,251	\$3,649,261
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	13,931,251	3,649,261
Rounding	-	-
Fund Balance¹ - end of year	\$ 11,975,273	\$ 4,525,518

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Cumberland
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 74,355,343	\$ 375,026	\$ 32,625,933	\$ 44,060,414	\$ (1,955,978)	\$ 13,807,930	\$ 123,321	\$ 13,931,251	\$ 11,975,273
Totals per audited financial statements	\$ 74,355,343	\$ 375,026	\$ 32,625,933	\$ 44,060,414	\$ (1,955,978)	\$ 13,807,930	\$ 123,321	\$ 13,931,251	\$ 11,975,273
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 43,960,414	\$ (43,960,414)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify Rescue collection services recorded as contra revenue account on Financial Statements	36,523	-	36,523	-	-	-	-	-	-
Reclassify Housing Aid used for Lease Payments	(163,297)	-	(163,297)	-	-	-	-	-	-
Rounding	0	-	1	-	(0)	-	-	-	(0)
Totals Per MTP2	\$ 74,228,569	\$ 375,026	\$ 76,459,574	\$ 100,000	\$ (1,955,978)	\$ 13,807,930	\$ 123,321	\$ 13,931,251	\$ 11,975,273

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

Town of Cumberland
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
School Unrestricted Fund	\$ 22,714,810	\$ 43,960,414	\$ 65,764,628	\$ -	\$ 910,596	\$ 2,949,406	\$ -	\$ 2,949,406	\$ 3,860,002
School Special Revenue Funds	4,723,015	-	4,757,354	-	(34,339)	699,855	-	699,855	665,516
Totals per audited financial statements	\$ 27,437,825	\$ 43,960,414	\$ 70,521,982	\$ -	\$ 876,257	\$ 3,649,261	\$ -	\$ 3,649,261	\$ 4,525,518

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2	\$ 43,580,466	\$ (43,580,466)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,709,839)	-	(2,709,839)	-	-	-	-	-	-
Transfer from Town recorded as revenue in MTP2	379,948	(379,948)	-	-	-	-	-	-	-
Indirect money	(19,807)	-	(19,807)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 68,668,593	\$ -	\$ 67,792,336	\$ -	\$ 876,257	\$ 3,649,261	\$ -	\$ 3,649,261	\$ 4,525,518

Reconciliation from MTP2 to UCOA

Unexplained variances between MTP2 & UCOA	39,615	-
Totals per UCOA Validated Totals Report	\$ 68,708,208	\$ 67,792,336

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.